

## Message Text

LIMITED OFFICIAL USE

PAGE 01 JIDDA 05606 310657Z  
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00  
TRSE-00 OMB-01 COME-00 SSO-00 INRE-00 /033 W  
-----021680 310659Z /13  
O R 310620Z JUL 78  
FM AMEMBASSY JIDDA  
TO SECSTATE WASHDC IMMEDIATE 2881  
INFO AMCONSUL DHAHRAN  
USLO RIYADH

LIMITED OFFICIAL USE JIDDA 5606

E.O. 11652: NA  
TAGS: ETRN, SA  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. THERE ARE NO TAXES IMPOSED BY SAUDI ARABIAN GOVERNMENT  
ON THE FOLLOWING INSTRUMENTS OF FOREIGN COMMERCE OF FOREIGN  
FLAG CARRIERS: SHIPPING CONTAINERS, VESSELS, PLANES,  
TRUCKS, BUNKERING FUEL OR TRUCK FUELS. SINCE THERE ARE  
NO INTERNATIONAL RAIL LINES CROSSING KINGDOM, QUESTION AS  
PERTAINS TO RAILROADS IS INAPPLICABLE HERE.

2. SAUDI ARABIAN GOVERNMENT DOES IMPOSE TAX (ALSO CALLED  
SALES TAX OR DUTY) ON AVIATION TURBINE FUEL AND AVIATION  
GASOLINE ON NON-SAUDI CUSTOMERS, EXCEPT WHERE RECIPROCAL  
ARRANGEMENTS EXIST BETWEEN SAUDI ARABIAN AIRLINES AND  
FOREIGN CARRIERS (SUCH AS PAKISTAN INTL. AIRLINES, BRITISH  
AIRWAYS, MIDDLE EAST AIRLINES, ALITALIA). THIS TAX IS AS  
FOLLOWS:

(A) AVIATION TURBINE FUEL: 0.0106 RIYALS PER LITER.

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(B) AVIATION GASOLINE NO. 100 OR NO. 130: 0.1600 RIYALS  
PER LITER.

3. CURRENTLY, ONE RIYAL EQUALS DOLLARS 0.29154.  
WEST

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX LAW  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 31 jul 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978JIDDA05606  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780312-0969  
**Format:** TEL  
**From:** JIDDA  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t1978074/aaaaadfe.tel  
**Line Count:** 60  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 6d623570-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 05 may 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1945720  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN, SA  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odhc://SAS/SAS.dbo.SAS\_Docs/6d623570-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014